IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 10TH AUGUST 2007 / 19TH SRAVANA 1929

WP(C).No. 19700 of 2007(T)

PETITIONER:

FIRST FLIGHT COURIERS LIMITED,
REGIONAL HEAD OFFICE, DOOR NO.XL/986,
T.D.ROAD, COCHIN-682 011.

BY ADV. SRI.JOSEPH JERARD SAMSOM RODRIGUES

RESPONDENTS:

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1. THE SALES TAX OFFICER,
SECOND CIRCLE, COMMERCIAL TAXES,
PALAKKAD.

2. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, PALAKKAD.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE PHOTOCOPY OF APPELLATE ORDEER DT.5.6.2006 ISSUED BY DY. COMMISSIONER (APPEALS) ERNAKULAM.

P2: TRUE COPY OF LETTER SUBMITTED TO SALES TAX OFFICER, II CIRCLE, PALAKKAD ON 15.6.2006 REQUESTING REFUND OF SECURITY DEPOSIT OF RS.1,00,000/-.

P3: .DO. ON 8.12.2006 .DO.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.19700 of 2007

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Dated this the 10th day of August, 2007.

JUDGMENT

Prayer is for direction to the first respondent to grant refund of the penalty levied and cancelled vide Ext.P1 order. It is not known whether Ext.P1 has become final or whether there is second appeal or any other proceeding pending against Ext.P1 before the Tribunal or before the Commissioner. If Ext.P1 has become final, then petitioner is entitled to refund of penalty remitted. The W.P. is accordingly disposed of directing respondents 1 and 2 to verify whether Ext.P1 has become final and if it has become final, first respondent or the concerned officer is directed to grant refund within a period of two months from date of production of copy of this judgment by the petitioner. The second respondent will co-ordinate in the matter so that refund is given to the petitioner without necessity of moving for contempt in this court.

C.N.RAMACHANDRAN NAIR
Judge

pms